



Land Tax - Application for Residential Exemption – Owner in Care

When to use this form

Use this form to apply for a land tax exemption for private residential property owned by a person who has entered full-time care. See the [fact sheet](#) for more information.

When not to use this form

Don't use this form if:

- the property is held in trust or owned by a company.
- the owners are living at the property. If all or some owners are living at the property, you can apply for a residential exemption using [Form FLT21](#).
- you didn't previously use the property as your primary residence.

Property for which exemption is claimed			
Property address			
If known (as shown on notice of assessment)	Client ID	Land ID	
Is the property held in trust or owned by a company?			☐ Yes ☐ No
Who is living at the property? (tick all that apply)	☐ All owners – see information under When not to use this form ☐ Some owners - see information under When not to use this form ☐ No-one ☐ Family member(s) ☐ Tenant(s)		
Have you received any income from the property (for example, rent)?			☐ Yes ☐ No
If Yes, provide relevant dates and details:			

Definitions

Private residence A building or part of a building that was occupied, or fit to be occupied and intended by the owner to be occupied as a place of residence.

Full-time care To qualify for the exemption, you can be living full-time in:

- a public or private hospital
- a community health service, or a hospital providing treatment for people with a mental illness
- a private psychiatric hostel
- an aged care facility or
- a facility specialising in palliative care.

Alternatively, full-time care is being cared for by a person receiving a [carer payment](#) under the *Social Security Act 1992* (Cth) for your care.

Owner 1 details			
Full name			
Date of birth		Phone number	
Email address			
Postal address (if different to property address)			
Are you currently living in full-time care?	☐ Yes ☐ No If yes, what date did you enter full-time care? _____		
Was your property your primary residence immediately before entering full-time care?	☐ Yes ☐ No If no, where did you live? _____		
Owner 2 details			
Relationship to Owner 1			
Full name			
Date of birth		Phone number	
Email address			
Postal address (if different to property address)			
Are you currently living in full-time care?	☐ Yes ☐ No If yes, what date did you enter full-time care? _____		
Was your property your primary residence immediately before entering full-time care?	☐ Yes ☐ No If no, where did you live? _____		
If more than two owners, please use an additional form			

Supporting documents

You must provide supporting documents to prove you reside in care, such as confirmation of residency from the organisation or medical professional, or evidence of the carer payment.

If you are acting on behalf of the owners, you must provide documents giving you authority to act on their behalf. For example, power of attorney, copy of probate or letters of administration, guardianship order, or a signed letter from the owner.

Authorisation

If you want to authorise another person to act on your behalf, please provide their details below.

Relationship to Owners			
Full name			
Date of birth		Phone number	
Email address			

Declaration

I _____
(Full name - please print using BLOCK LETTERS)

declare all particulars in this form are, to the best of my knowledge and belief, true and accurate.

Capacity in which declaration is made: _____
(e.g. Owner, Agent, Trustee etc)

Signature _____ **Date** _____

It is an offence under the *Land Tax Assessment Act 2002* and *Taxation Administration Act 2003* to provide false or misleading information

A person who provides information to the Commissioner knowing it to be false or misleading in a material particular commits an offence under the *Taxation Administration Act 2003*. The penalty for the offence is:

- a) \$20,000 and
- b) three times the amount of tax that was avoided or might have been avoided if the false or misleading information had been accepted as true.

Privacy statement

The Commissioner of State Revenue collects personal information under the authority of the *Taxation Administration Act 2003* and the *First Home Owner Grant Act 2000* (Acts) for the purposes of administering and enforcing those Acts and the State revenue laws. The collected information is protected by the confidentiality provisions in the Acts. We will not use your information outside of revenue administration purposes or share your information without your consent except in circumstances required or authorised by law.

See www.wa.gov.au/organisation/departments-of-treasury-and-finance/revenue-wa-privacy-and-personal-information for details about how your personal information is handled.

How to submit this form

Submit your application and supporting documents via a web enquiry at
www.osr.wa.gov.au/landtaxenquiry

You can also post the application and copies of the supporting documents to us at
RevenueWA
GPO Box T1600, PERTH WA 6845

Website: www.wa.gov.au/organisation/departments-of-finance/land-tax

Telephone: (08) 9262 1200 **Country Callers:** 1300 368 364 (local call charges)